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USAGE OF INFORMATION TECHNOLOGY TO ENHANCE PROFESSIONAL PRODUCTIVITY AMONG ACCOUNTANTS IN EKITI STATE

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ABSTRACT

The study made use of IT's among accountants in Ekiti state, determines how often Accountants used IT's for their information needs and to ascertain the extent to which they were satisfied with the services provided by IT's. The analyses were based on data from a questionnaire survey of the professional accountants in Ekiti state. The findings revealed that due to lack of awareness, majority of the accountants were yet to take advantage of the huge potential benefits that can be derived from using IT's. The study revealed that accountants as a professional used some ITs devices more than others and majority of IT facilities used in the study were not fully familiar with accountants in Ekiti state most especially in Table one item number thirteen to forty; for instance, mobile phones and computers and facebook were the most frequently used IT's devices. Furthermore, young accountants i.e. (ACA) embraced IT's more than the senior accountants (FCA). In addition, about 80.1% of the respondents strongly agreed that the application of IT's in the accounting profession would go a long way in improving the efficiency and effectiveness of the profession. The major problems and constraints identified to the use of IT's among accountants are the unfavorable economic situation of the country, excessive cost of procurement of IT's facilities and inadequate infrastructure such as telecommunication, standardize training centers and electric power supply.

KEYWORDS: Computer, Mobile Phone, Email, Television Set, Video Calling, Tape Recorder, Fax Machine Internet CDROM, Cameras and Information Technology (IT)

INTRODUCTION

Information and communications technologies (ICTs) include tools, devices, and resources used to communicate, create, manage, and share information. This includes hardware (computers, modems, and mobile phones), software (computer programs, mobile phone applications) and networks (wireless communications, Internet). Akpore 1999 stated that of all the technological changes that have influenced our lives in recent years, ICTs has had the greatest impact

They are increasingly a necessary part of daily life and are crucially important for sustainable development in developing countries (Crede and Mansell, 1998). For the past two decades, most developing countries have witnessed significant changes in professional practices with respect to preparation of financial statement and, to some extent, the legal profession and services, through the possibilities of ICTs to promote trade and commerce through wider access to prospective customers from anywhere on the globe for products and services (Thioune,2003).

BENEFITS OF IT

Information technology provides companies with the ability to process large amounts of information and do so in a way which presents the information in a clear and concise manner to employees. Anticipated benefits of implementing an information technology system include improvements in productivity, better profit performance, and a higher degree of accuracy among information within the firm. The ability to share information among employees is also enhanced (Adewoye, Ademola, Afolabi and Oyeleye, 2013).

Computers have become smaller over the decades, and now personal computers are often linked together across wide geographic areas to create networks. These networks provide additional benefits to organizational performance, such as data integrity and enhanced productivity. By using a broadband network, users can share a greater range of voice, data and video services, including videoconferencing. Software has kept up with advancements in hardware so that today's office productivity packages make it easy to create multimedia "documents" which can be sent across an internal network, or the Internet (Adigbole and Olaoye, 2013).

Productivity typically improves in organizations which implement information technology, although there can be some loss of productivity during the "learning curve." Data integrity is greater when companies take advantage of the benefits that information technology offers, and displaced employees can often be relocated to the MIS department (which now typically has a greater demand for workers).

Accounting is a profession, which is literally unable to exercise its work without the use of adequate information. Information is indispensable for the effective functioning of Accountants. Therefore Accountants and information are like Siamese twins that are inseparable. The world is moving towards an information age in which information has become a valuable resource. The impacts of information in the world particularly in the work, play, learn, and travel cannot be overemphasized.

An Accountant is identified by his ability to report on entity of their financial statements; such as the comprehensive statement of income, financial position of an enterprise etc

This study has considered, reviewed, analyzed and discussed the use of IT's among professional Accountants in Ekiti state. It is known that accounting is very essential for the sustenance of any organization, where there is no accountant, there will be no report, where there is no report, there is no activity, where there is no activity, there is no investment, where there is no investment, and then the economic situation is worse off. There is no way an Accountant will perform effectively without the use of IT.

In general, IT (Information Technology) has brought about significant improvements in Business operations and in the entire human life as whole. (Martin, 2009)

Talking about Globalization, IT has not only brought the world closer together, but it has allowed the world's economy to become a single interdependent system. This means that we can not only share information quickly and efficiently, but we can also bring down barriers of linguistic and geographic boundaries. The world has developed into a global village due to the help of information technology allowing countries like who are not only separated by distance but also by language to shares ideas and information with each other.

In communication, IT has helped to make communication cheaper, quicker, and more efficient. We can now communicate with anyone around the globe by simply text messaging them or sending them an email for an almost instantaneous response. The internet has also opened up face to face direct communication from different parts of the world thanks to the helps of video conferencing.

IT has also brought about Cost Effectiveness by helping to computerize business processes thus streamlining business to make them extremely cost effective money making machines. This in turn increases productivity which ultimately gives rise to profits that means better pay and less strenuous working conditions.

IT has also helped to bridge the cultural gap by helping people from different cultures to communicate with one another, and allow for the exchange of views and ideas, thus increasing awareness and reducing prejudice.

IT has also made it possible for businesses to be open 24 x7 all over the globe. This means that a business can be open anytime anywhere, making purchases from different countries easier and more convenient. It also means that you can have your goods delivered right to your doorstep with having to move a single muscle.

IT has helped in the creation of new and interesting jobs like Computer programming, Systems analyzing, Hardware and Software developing and Web designing.

Now that business has become very competitive, there is the need to use IT to remain ahead and in business. Good IT use can get you ahead of competitors. For an accountant to perform better than others, he or she should be an expert in the usage of IT facilities.

In terms of Functionality and Flexibility, internally IT can help improve infrastructure performance thus increasing functionality and the range of options that can be pursued. Externally, it can help create an efficient, flexible online/offline platform for doing business with customers, suppliers and partners.

In commerce, IT can internally help improve internal operating efficiency and quality. Externally, it can help streamline and integrate channels to market, create new channels and integrate multiple online/offline channels.

IT can also help improve the performance of knowledge workers and enhance organizational learning. Externally, it can improve the performance of knowledge workers in customer, supplier and partner organizations; add information value to existing products and services; create new information-based products and services.

IT can also help attract and retain top talent; increase satisfaction, engagement and loyalty; create a culture of involvement, motivation, trust and shared purpose. Externally, can help attract and retain high quality customers, suppliers, partners and investors; increase external stakeholders' satisfaction, engagement and loyalty.

IT should therefore be a must for every business including those in our dear country Ghana.

THE CONCEPTS OF INFORMATION TECHNOLOGY (IT)

Information Technology (IT) is basically concerned with the purpose of collecting, processing, storing and transmitting relevant information to support the management operations in any organizations. In addition, an information technology is a system that provides historical information on current status and projected information, all appropriately summarized for those having an institutions or forms. The information must be provided in a time frame that will permit meaningful decision making at non-prohibitive cost. It is a communication process in which data are processed for

operational use (Adigbole and Olaoye, 2013). Information Technology (IT) is a system that provides historical information on current status and projected information, all appropriately summarized for those having a high that collect, processes, stores and distributes information to aid decision making for managerial function of planning, organizing, directing, controlling, staffing. An organization management information system includes functions such as information storage and retrieved as well as of these aspects of data communication. Information Technology can be looked upon as the binding together of the entire organization into an effective integrated flow of information. IT allows an information channel to serve as a means of improving the day to day activities. According to Adewoye and Olaoye (2009)

The future planning information technology is built using:

- People who are needed
- Data processing which provided the needed speed for information sorting and classifying.
- Data communication, which is required to keep the information flowing between the different part of the system and the people using the system
- Information system and retrieval which is require in order to store the information in its proper formats and to make sure that the information can be retrieved when it is needed.
- System planning which is required in order to integrate the people data processing, the data communication, the information storage and retrieval and the use of the system into the overall meaningful and well organized management information system.

Information Technology is useful in the area of decision making as it can monitor by itself disturbances in a system, determine a course of action and take action to get the system in control. It is also relevant in non-programmed decisions as it provides support by supplying information for the search, the analysis, the evaluation and the choice and implementation process decision making (Obi, 2003).

IT's in the Accounting Profession

Until recently, the work of Accountants is limited by time and space and the accounting process was largely dependent upon the physical carriage of information from one party to another (David, 1998). As a result, the accounting profession was able to exert considerate control on the accounting process. However the pace of the accounting process and the world continue to increase, necessitate the introduction of new organizational culture and practices, hence, the introduction of IT's in the accounting profession.

IT's have played a major part in reshaping the Accounting profession and addressing comporary expectation about fairness, efficiency, effectiveness in reporting an entity. John (2001) has observed that three stages can be identified in the development of IT's and their effect upon organizations especially in the Accounting profession.

- Automation stage
- Information stage
- Transformation stage

Many developed countries have made significant use of the IT's in particular the internet in providing a complete range of accounting information and material. Singh et al., (2002) observed that 'the internet is a more powerful tool than just another way of marketing the firm or another form of automating the way in which the office but also automate the Accountant's.

PRODUCTIVITY ENHANCEMENT AMONG PROFESSIONAL ACCOUNTANTS

Economists define productivity as the ratio of outputs to inputs, or more generally as the ratio of benefits to costs. Productivity can be improved by:

- Producing significantly greater benefits, encompassing quality and well as quantity, at modestly greater unit cost ("doing more with more")
- Spending significantly less money while limiting benefits reductions to modest levels ("doing less with less")
- Producing greater benefits while spending less money ("doing more with less")

Productivity also can be increased by improving quality at the same unit cost--a result we consider a limiting case of "doing more with less."

So far, most IT-based academic productivity improvements have involved doing more with more. With labor--especially faculty labor--considered to be fixed, IT becomes a quality-enhancing add-on. This fits the faculty culture but suffers from at least two serious deficiencies.

First, scarcity of add-on funding limits IT's rate of adoption. While colleges and universities might like to pour money into more-with-more productivity enhancement, most are not in a position to do so. Funding scarcity constrains the courseware market, thus inhibiting would-be developers from making the large front-end investments needed to exploit fully IT's potential advantages.

Second, and more fundamentally, the more-with-more approach does not address the academy's need for cost containment. One can imagine a scenario where widespread IT add-ons produce a situation like that found in medicine, where technological breakthroughs produce a spending race that eventually threatens the system's affordability. Tight financial circumstances currently inhibit such scenarios, but even if today's constraints could be relaxed, more-with-more productivity growth would eventually encounter new financial limits.

While higher education cannot limit itself to more-with-more productivity improvements, we certainly do not advocate doing less with less unless it becomes truly necessary. Corporate America has found that downsizing can generate productivity gains, but few campuses would wish for such trauma. Therefore, we will focus on situations where institutions retain the ability to choose when and where productivity gains will be sought. By retaining such discretion, institutions can achieve more with less where circumstances are propitious and then redeploy the money saved to achieve other institutional purposes.

Using IT for more-with-less productivity enhancement requires that technology replace some activities now being performed by faculty, teaching assistants, and support personnel. With labor accounting for seventy percent or more of current operating cost, there is simply no other way. Faculty will have to reengineer teaching and learning processes to substitute capital for labor on a selective basis. Failure to make such substitutions will return institutions to the

more-with-more scenario--though one must also recognize that failure to substitute intelligently will undermine educational quality and thus negate productivity gains.

Intelligent substitution will require much more attention to the processes by which teaching and learning actually take place. Faculty will have to invest time and energy in learning about what they do and why they do it, and then open themselves to the possibility of doing things differently. Departments will have to understand teaching costs at the level of specific activities, not simply in broad functional terms. Activity-based costing becomes critical when one considers substituting one process element for another. Faculty may be able to judge technology's impact on quality, but such information cannot produce decisions without good data on relative cost. The two of us have developed an activity-based costing model for departmental teaching processes.5 The model encompasses teaching-related faculty time, support staff and teaching assistants, facilities, and, where applicable, information technology. Most of the data are available from registrars, deans, and financial officers, and the remainder can be collected from focused telephone interviews with faculty (not time-utilization diaries). The study currently is in pilot testing with fieldwork planned for 1995-96.

We designed the model to produce benchmark data on conventional teaching methods. However, the methodology can readily be applied to natural experiments in which departments have substituted IT-based activities for labor- intensive ones. The model also can be used to structure "what if" scenarios, thought experiments in which alternative teaching and learning processes are imagined, judged for efficacy, and costed out. We believe that such experiments will lead to the development of new design principles for teaching and learning processes. These principles will replace the traditional rules of thumb. They will encourage a greater focus on continuous improvement and, where appropriate, reengineering to exploit fully the potential of information technology (William and Robert, 2013).

METHODOLOGY

The survey research method was adopted for this study, as it involves gathering research data from selected Accountants located in different parts of Ekiti state. The survey research allows questions to be asked on various subjects or aspects of a subject to which selected members of populations such as accountants and auditors are expected to respond.

The study population comprises of 98 Accountants in Ekiti state. A breakdown of the study population shows that there are 50 Accountants, and 48 Auditors. The primary instrument for collecting data in this study was the combination of questionnaire and unstructured interviews. The questionnaire was divided into five sections in all with a number of questions under each section towards achieving the research objectives. The questionnaire consists of multiple structured questions with closed and open – ended options. Section A of the questionnaire consists of nine questions designed to obtained data about the accounting profession. In section B, there are four questions, which deal with the application and usage of IT's in Accounting profession. Section C has five questions; they are designed to look into the accessibility of IT's by the Accounting profession, and types of software mostly used. Section D consists of six questions that sought to gather data on the impact of the application of IT in the Accounting profession, as well as the initial difficulties encountered during the investment and use of IT's in the Accounting profession.

Finally, the last section of the questionnaire was a recommendation for more effective application of IT's in the Accounting profession. The data collected in this study were analyzed using the Statistical Package for the social sciences (SPSS) for windows version 17.0. SPSS package enables data from survey and experiments to be analyzed fully and

flexibly. It also facilitates the manipulation and transformation of data using a wide range of procedures. The analyses included frequency distribution of data, cross tabulation and related procedures.

DATA ANALYSIS AND INTERPRETATION

The data analysis and interpretation was done under the following headings:

Applications and Usage of IT's

Table 1: Percentage Distribution of IT's Usage

S. No	IT Used	Used (%)	Not Used (%)
1	Computer	97.0	3.0
2	Mobile phone	96.1	3.9
3	Email	53.2	46.8
4	Television set	51.3	48.7
5	Video calling	42.8	57.2
6	Tape recorder	39.9	60.1
7	Fax machine	35.1	64.9
8	Internet	33.2	66.8
9	CDROM	31.3	68.7
10	Cameras	28.5	70.6
11	Scanners	28.5	71.5
12	Projector	5.0	95
13	Cell phone	50.1	49.9
14	Radio	98.2	1.8
15	Walkie Talkie	3.6	96.4
16	CB Radio	2.8	97.2
17	Modem	66.0	34.0
18	Router	55.4	44.6
19	Multiplex Switch	20.5	79.5
20	Server	44.8	55.2
21	Paging	3.1	96.9
22	Facebook	99.0	1.0
23	Orkut	55.5	44.5
24	Skype	0.1	99.9
25	Phone Wall outlets	40.7	59.3
26	Alarm Systems	2.9	97.1
27	PBX Systems	10.6	89.4
28	MDF Modules	4.8	95.2
29	Analog and digital line Cards	1.9	98.1
30	TI/EI equipment	15.9	74.1
31	XDSL modems and Splitters	13.0	87.0
32	Powered Ethernet Systems	2.1	97.9
33	VOIP(Voice Over Internet Protocol) equipment	1.0	99.0
34	LAN equipment	61.9	38.1
35	Access network hardware	55.0	45.0
36	ADSL Splitters	4.0	96.0
37	Caller ID	32.0	68.0
38	POS terminers	56.0	44.0
39	Wall plugs	6.5	93.5
40	WAN equipment	35.0	65.0

In table above face books recorded the highest level of usage with 99.0%. Followed by radio with 98.2%, Computer recorded 97.0% e-mail recorded 53.2%, while television sets recorded 51.3%. Conversely, in terms of the percentage frequencies of non-usage, VOIP(Voice Over Internet Protocol) equipment and Skype were the highest with 99% and 99.9 indicating that few Accountants of 1% or less use VOIP(Voice Over Internet Protocol) equipment and Skype for their work or they do not familiar with the equipment. Power Ethernet System followed with 97.9% .Analog and digital line cards 98.1%, Alarm System 97.1%, ADSL Splitters 96.0%, MDF Modules 95.2%, Projectors 95.0%, Wall plugs 93.5%, Scanners 71.5%, cameras 70.6%, internet 66.8%, fax 64.9%, tape recorders 60.1% and video 57.2%. Some respondents reported that television sets are mainly used for entertainment and that their usage is not directly relevant to their work. Some respondents reported that from item thirteen to forty are not even familiar at all. The low usage of the internet and other IT facilities still point to the fact that this technology has not penetrated the Accounting profession in Ekiti state. Hence, many facilities on the internet, which may be useful for their work, are yet to be exploited for improving efficiency and effectiveness.

Table 2: Relationship between the Accounting Profession and Usage of IT Facilities. Item Number One to Eleven will be Fully Emphasized Because of Non Familiarity of Accountants with Item Number Thirteen to Forty

Pearson Chi-Square			
IT	**Value**	**Df**	**Asymp. Sig.**
Computer	14.135	3	.003
Television set	14.043	3	.003
Video	9.957	3	.019
CDROM	3.483	3	.323
Fax machine	3.739	3	.291
Email	1.403	3	.705
Mobile phone	6.176	3	.103
Scanner	2.897	3	.408
Tape recorder	3.569	3	.312
Internet	2.477	3	.479

A cross tabulation was done to determine if there was any relationship between the accounting profession and usage of IT facilities. It was assumed that all tests were at the 5% significant level. The result from the Pearson-chi square tests show that the p-value for the use of computer and television sets was .003, which is less than the test value of .05. This means there is a relationship between the usage of computers and television sets and Accounting profession. It shows that some accountants use computer and television sets more than others. On the other hand, the p-value for CDROM, fax, email, mobile phone, video, internet, scanner, and tape recorder were very high. These show that there were no relationship between the use of these facilities and Accountants

Table 3: Shows the Factors that Influence the Use of IT's Factors Influencing ITS

Factors Influencing the Application of IT in the Accounting Firm	Frequency of Great Extent Response
Communication in organization	81(77.1%)
Communication with colleagues	78(74.3%)
Improved productivity	69(65.7%)
Technological advancement	61(58.1%)
Legal research	58(55.2%)
Clients demand for better services	48(45.7%)
Competition	32(30.5%)

Table 3: Contd.,

Cultural and organizational change	13(12.4%)

In the table above communication is considered the most important factor, with the largest frequency for communication in organization (77.1%) and communication with colleagues (74.3%). cultural and organizational change recorded 12.4% which is the least. From the analysis it was deduced that the desire to communicate both internally and externally was paramount among Accountants, and accounted mostly for the use of IT. As seen from the nature of their work, they need to communicate frequently so as to exchange information and also to be current on ICAN rules and standards.

Accessibility of IT's

Table 4: The Level of Use of IT's in the Accounting Profession

IT	Very Often%	Often (%)	Never (%)	Rarely (%)	No Response (%)
Mobile phone	92.4	3.8	-	-	1.9
Computer	59.0	26.7	3.8	-	10.5
Email	28.6	27.6	2.9	21.9	4.8
Television set	21.9	6.7	11.4	19.0	41.0
Internet	21.9	12.4	20.0	4.8	41.0
Video	18.1	4.8	21.0	2.9	53.3
Scanners	17.1	1.0	29.5	12.4	40.0
CDROM	11.4	9.5	6.2	21.0	12.4
Tape recorder	11.4	11.4	12.4	23.8	41.0
Fax	10.5	26.7	11.4	8.6	-
Camera	9.5	4.8	29.5	9.5	46.7

Table 4 above shows the IT's that are mostly used by the Accountants. It was found out that the mobile phone recorded the highest percentage of very often (92.4%). computer with 59.0% very often. On the other hand, email recorded 28.6% very often, Scanners, CDROM, tape recorder, fax and cameras recorded very low percentages of usage. The high percentage of mobile phone does not come as surprise as it also shows high percentage of availability in table 4. This may be due to the fact that it is the easiest method of two –way communication, as well as the cheapest and the fastest. Accountants need to communicate frequently either to seek for information from colleagues or partners at any time of the day.

Impact of IT (Where SA-STRONGLY AGREE, A-AGREE, I-INDIFERENCE)

Table 5: The Impact of IT's in the Accounting Profession

	SA (%)	A (%)	D Impact (%)	I (%)	No Response (%)
Help to prepare report	57.1	14.3	18.1	1.9	8.6
Help to provide access to information on a particular issue.	56.2	15.2	18.1	1.9	8.6
Retrieving information on relevant accounting profession	53.3	11.4	21.9	1.9	11.4
Enhancing firm image	52.4	12.4	19.0	2.9	13.3
Help to solve difficult problems	38.1	37.1	11.4	1.9	11.4
Help to provide information on relevant issues	36.2	25.7	25.7	1.0	11.4

These factors were suggested to the respondents in order to access the impact of IT's to some of the job processes in the Accounting profession. Table 5 shows the effect in terms of whether IT's have no impact, impact or strong impact. Help to prepare report attracted the highest percentage with 57.1%, while Help to provide access to information on a particular issue was 56.2%. Help to solve difficult cases had 38.1%. In the Accounting profession, preparing of report is a central function of all accountants.

Factors that Limit IT Growth

Table 6: Possible Factors that Limit IT Growth in Accounting Firms

Factors	Contributed (%)	Not Applicable (%)	No Response (%)
Poor economic situation	85(81.0)	11(10.5)	9(8.6)
Excessive cost and complexity of technology	81(77.1)	19(18.1)	5(4.8)
Inadequate training of usage	64(61.0)	25(23.8)	16(15.2)
Shortage of available support manpower	46(43.8)	52(49.5)	7(6.7)
Lack of training on usage	45(42.9)	42(40.0)	18(18.1)
Constant breakdown of equipment	44(41.9)	49(46.7)	12(11.4)
Lack of good software for accountants.	44(41.9)	55(52.4)	6(5.7)
Poor hardware support	38(36.2)	58(55.2)	8(7.6)
Firm too small	34(32.4)	62(59.2)	8(7.6)
Theft of installed equipment	11(10.5)	76(72.4)	18(17.1)

Ten factors were presented to the respondents for them to rate the factors in terms of how they limit IT growth in their firms. Table 6 shows that the major factor limiting IT in most firms is the poor economic situation of the country with frequency of 85 or (81.0%). 77% reported that excessive cost and complexity of the technology contributed to the limit of IT growth in their firm. 41.9% reported that constant breakdown of equipment, lack of good software for Accounting work limited the IT growth in their firms.

From the interviews carried out, it was found that because of the bad economic situation of the country, some companies cannot recruit qualified Accountants

For this reason many Accounting firms cannot afford to invest in IT's but they rather spend the little money that come their way on more essential needs rather than to acquire IT facilities. Some Accountants were asked why they were not using off-the-shelf software for accounting work. Their reply was that such software do not really take into cognizance most of the IFRS reports

Oshikoya and Hussain (2000) argue that high cost of computers and software represents a serious impediment to accessibility of IT even in Africa. It was observed that the cost of ITs per piece is higher than per capital income of most Africa Nations, which make it unaffordable to many people. Singh et al (2002) stated that funding was a major obstacle to IT investment especially for small firms.

DISCUSSIONS OF FINDINGS

The Accounting profession was once known to be manual paper based industry and depend heavily upon the carriage of information from one party to another. This study agrees with the empirical findings that Accountants now use IT in their work (David, 1998).

From table 4 mobile phones and computers were shown to be the most available ITs by the Accounting profession. In the past, the land connectible phones were the available means of communication, however, the last twelve years have witnessed the entrance of mobile phones into the Nigeria communication industry. This had succeeded in reducing the waiting time for getting telephone lines from several months to a few minutes. In addition, it had solved some of the communication problems formerly faced in Nigeria.

The study observed that some accountants use computer and television set more than others. This is in agreement with another empirical finding made by (David, 1998) that different accountant and also the various specializations make different use of information technology.

Generally, from the findings in this study which also agrees with most of the findings from David (1998) and Singh et al (2002), there is need for more awareness in the Accounting profession to train accountants about some of the benefits which they can accrue from using IT considering the nature of their work. It also worth noting, that accountant should avail themselves with good software so as to enhance their work.

CONCLUSIONS

It is generally observed that Accounting profession have been quite slow in embracing ITs for accounting practice compare to other profession such as banking, law and journalism. The study discovered the success rate of ITs in the accounting profession, and it was found that it is moderately successful. This is more so because some accountants think that the application of ITs especially computers, for their kind of work is act of laziness. They also said keeping facts in their brain is better than relying on the computer for information. In addition, some accountants think that ITs restricts the knowledge of accounting.

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